

**DECLARATION, POWER OF ATTORNEY, AND PETITION**

I, VLADIMIR, ABRAMOV, a citizen of the United States of America, residing at P.O. BOX 22075, Eagan, MN 55122-0075, hereby declare that: my residence, post office address and citizenship are as stated above next to my name; and that I verily believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled "UNIVERSAL MULTIFARIOUS GEARBOX OF MUTUALLY DEFINITE UNITS AND METHOD THEREFORE", the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the specification including the claims as amended by any amendment specifically referred to in the Oath or Declaration.

I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States Provisional Application(s) listed below:

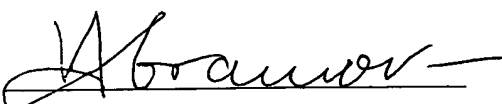
Application Serial No.  
60/412,702

Filing Date  
September 23, 2002

I hereby appoint NIKOLAI & MERSEREAU, P.A., (Customer Number 23595) a professional association, consisting of the following attorneys/agents and the following attorneys/agents individually: Thomas J. Nikolai, Registration No. 19,283; Charles G. Mersereau, Registration No. 26,205; and Steven E. Kahm, Registration No. 53,156 of 820 International Centre, 900 Second Avenue South, Minneapolis, Minnesota 55402-3813; Telephone No. (612) 339-7461, my attorneys/agents with full power of substitution and revocation to prosecute this application and transact all business in the Patent and Trademark Office connected herewith.

Please direct all telephone calls and correspondence to: Steven E. Kahm, Esq., at NIKOLAI & MERSEREAU, P.A., 820 International Centre, 900 Second Avenue South, Minneapolis, Minnesota 55402-3813.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Name: 

Date: 09/22/03